

DAFTAR PUSTAKA

- Afifah, R. N., Syarief, M. E., & Nurrachmi, I. (2021). Pengaruh Economic Value Added Dan Market Value Added Terhadap Harga Saham Pada Perusahaan Yang Terdaftar Di Jakarta Islamic Indeks. *Journal of Applied Islamic Economics and Finance*, 2(1), 48–54. <https://doi.org/10.35313/jaief.v2i1.2853>
- Ahammad, M. F., Basu, S., Munjal, S., Clegg, J., & Shoham, O. B. (2021). Strategic Agility, Environmental Uncertainties And International Performance: The Perspective Of Indian Firms. *Journal of World Business*, 56(4). <https://doi.org/10.1016/j.jwb.2021.101218>
- Ali, M. M., Hamid, N. S. A., & Ghani, E. K. (2019). Examining The Relationship Between Enterprise Risk Management And Firm Performance In Malaysia. *International Journal of Financial Research*, 10(3), 239–251. <https://doi.org/10.5430/ijfr.v10n3p239>
- Anggraeni, D. M., & Susilo, D. E. (2022a). Pengaruh Manajemen Laba, Ukuran Perusahaan, Corporate Social Responsibility Terhadap Nilai Perusahaan (Studi Empiris Pada Perusahaan Sektor Pertambangan Yang Terdaftar Di BEI Tahun 2018-2020). *ARBITRASE: Journal of Economics and Accounting*, 3(1), 21–32. <https://doi.org/10.47065/arbitrase.v3i1.425>
- Anggraeni, D. M., & Susilo, D. E. (2022b). Pengaruh Manajemen Laba, Ukuran Perusahaan, Corporate Social Responsibility Terhadap Nilai Perusahaan (Studi Empiris Pada Perusahaan Sektor Pertambangan Yang Terdaftar Di BEI Tahun 2018-2020). *ARBITRASE: Journal of Economics and Accounting*, 3(1), 21–32. <https://doi.org/10.47065/arbitrase.v3i1.425>
- Arieftiara, D., & Mariana, M. (2018). Ketidakpastian Lingkungan Bisnis, Keputusan Investasi dan Kinerja Perusahaan pada Industri Manufaktur. *Jurnal Dinamika Akuntansi Dan Bisnis*, 5(2), 163–178. <https://doi.org/10.24815/jdab.v5i2.10581>
- Arieftiara, D., Utama, S., Wardhani, R., & Rahayu, N. (2020). Contingent Fit Between Business Strategies And Environmental Uncertainty: The Impact On Corporate Tax Avoidance In Indonesia. *Meditari Accountancy Research*, 28(1), 139–167. <https://doi.org/10.1108/MEDAR-05-2018-0338>
- Chen, J., Wang, X., Shen, W., Tan, Y., Matak, L. M., & Samad, S. (2022). Environmental Uncertainty, Environmental Regulation and Enterprises' Green Technological Innovation. *International Journal of Environmental Research and Public Health*, 19(16). <https://doi.org/10.3390/ijerph19169781>
- Chen, J. X., Sharma, P., Zhan, W., & Liu, L. (2019). Demystifying The Impact Of CEO Transformational Leadership On Firm Performance: Interactive Roles Of Exploratory Innovation And Environmental Uncertainty. *Journal of Business Research*, 96(April 2018), 85–96. <https://doi.org/10.1016/j.jbusres.2018.10.061>
- Cristofel, & Kurniawati. (2021). Pengaruh Enterprise Risk Management , Corporate

- Social Responsibility Dan Kepemilikan Institusional. *Jurnal Akuntansi Bisnis*, 14(1), 1–12. <https://doi.org/10.30813/jab.v14i1.2468>
- Dwi Laksono, D. G., & Firmansyah, A. (2020). The Role Of Managerial Ability In Indonesia: Investment Opportunity Sets, Environmental Uncertainty, Tax Avoidance. *Humanities & Social Sciences Reviews*, 8(4), 1305–1318. <https://doi.org/10.18510/hssr.2020.84123>
- Erina Sudaryati, R. A. (2020). Environmental Uncertainty and Firm Performance: The Moderating Role of Corporate Governance. *Jurnal Akuntansi*, 24(2), 187. <https://doi.org/10.24912/ja.v24i2.690>
- Fadillah, S. N., & Noormansyah, I. (2023). The Influence of Sustainability Report, Intellectual Capital, Liquidity, and Firm Size on Firm Value. *Research of Finance and Banking*, 1(1), 22–33. <https://doi.org/10.58777/rfb.v1i1.33>
- Fajaryani, N. L. G. S., & Suryani, E. (2018). Struktur Modal, Likuiditas, Dan Ukuran Perusahaan Terhadap Kinerja Keuangan Perusahaan. *Jurnal Riset Akuntansi Kontemporer*, 10(2), 74–79. <https://doi.org/10.23969/jrak.v10i2.1370>
- Gitman, L. J., & Zutter, C. J. (2016). *Principles of Managerial Finance (Fourteenth)*. Pearson Education.
- Gitman, L. J., & Zutter, C. J. (2019). Principles of Managerial Finance Fourteenth Edition. In *Pearson Education Limited*. www.pearsonmylab.com.
- Goh, T. S., Erika, E., & Yunita, R. (2023). Faktor-Faktor Yang Mempengaruhi EVA. *Owner*, 7(2), 1009–1016. <https://doi.org/10.33395/owner.v7i2.1525>
- Goman, M., DAROMES, F. E., & Tangke, P. (2021). Interaction Effect Of Sustainability Reporting And Enterprise Risk Management On Business Performance. *Indonesian Journal of Accounting and Governance*, 5(1), 91–114. <https://doi.org/10.36766/ijag.v5i1.187>
- Heriyani, D. N., Hernawati, E., & Ermaya, H. N. L. (2021). Pengaruh Good Corporate Governance Terhadap Ukuran Perusahaan Dan Kinerja Perusahaan. *Konferensi Riset Nasional Ekonomi, Manajemen, Dan Akuntansi*, 2(2), 996–1013.
- Jannah, L., Aulia, D., & Sumunar, K. I. (2020). Enterprise Risk Management Disclosure, Komite Manajemen Risiko Dan Nilai Perusahaan. *Jurnal Ilmiah Indonesia*, 5(8), 2548–1398. <https://doi.org/http://dx.doi.org/10.36418/syntax-literate.v5i8.1557>
- Kashif Shad, M., & Lai, F.-W. (2019). Enterprise Risk Management Implementation and Firm Performance: Evidence from the Malaysian Oil and Gas Industry. *International Journal of Business and Management*, 14(9), 47. <https://doi.org/10.5539/ijbm.v14n9p47>
- Kresnawan, Muhammad, R., & Beni, S. (2022). ASEAN Energy in 2022: Outlook Report. *ASEAN Centre for Energy*, 1–26. <https://accept.aseanenergy.org/asean-energy-in-2022-outlook-report>

- Kwok, F., Sharma, P., Gaur, S. S., & Ueno, A. (2019). Interactive Effects Of Information Exchange, Relationship Capital And Environmental Uncertainty On International Joint Venture (IJV) Performance: An Emerging Markets Perspective. *International Business Review*, 28(5), 101481. <https://doi.org/10.1016/j.ibusrev.2018.02.008>
- Le, T. T., & Ikram, M. (2022). Do Sustainability Innovation And Firm Competitiveness Help Improve Firm Performance? Evidence From The SME Sector In Vietnam. *Sustainable Production and Consumption*, 29, 588–599. <https://doi.org/10.1016/j.spc.2021.11.008>
- Malik, M. F., Zaman, M., & Buckby, S. (2020). Enterprise Risk Management And Firm Performance: Role Of The Risk Committee. *Journal of Contemporary Accounting and Economics*, 16(1), 100178. <https://doi.org/10.1016/j.jcae.2019.100178>
- Maybee, B., Lilford, E., & Hitch, M. (2023). Environmental, Social And Governance (ESG) Risk, Uncertainty, And The Mining Life Cycle. *Extractive Industries and Society*, 14(March), 101244. <https://doi.org/10.1016/j.exis.2023.101244>
- Menhat, M., Munirah, I., Zaideen, M., & Yusuf, Y. (2021). The Impact Of Covid-19 Pandemic: A Review On Maritime Sectors In Malaysia. *Ocean and Coastal Management*, 209, 0964–5691. <https://doi.org/https://doi.org/10.1016/j.ocecoaman.2021.105638>
- Mohamad, B. (2023). *Annual Economic Statistic*. Department of Statistics Official Portal. https://v1.dosm.gov.my/v1/index.php?r=column/cthemByCat&cat=530&bu_l_id=alRveHZIN3NrT0l3MWRncysrbDV4UT09&menu_id=TXdvYTIvQXVITFhVOUJ6NVVESVBNUT09
- Mohd Chachuli, F. S., Ahmad Ludin, N., Md Jedi, M. A., & Hamid, N. H. (2021). Transition Of Renewable Energy Policies In Malaysia: Benchmarking With Data Envelopment Analysis. *Renewable and Sustainable Energy Reviews*, 150(July), 111456. <https://doi.org/10.1016/j.rser.2021.111456>
- Otero González, L., Durán Santomil, P., & Tamayo Herrera, A. (2020). The Effect Of Enterprise Risk Management On The Risk And The Performance Of Spanish Listed Companies. *European Research on Management and Business Economics*, 26(3), 111–120. <https://doi.org/10.1016/j.iedeen.2020.08.002>
- Pangestuti, D. C., Mukyiyanto, A., & D, D. (2023). Modified of ERM Index for Southeast Asia. *Cogent Business & Management*, 10(21999). <https://doi.org/10.1080/23311975.2023.2199906>
- Pernamasari, R., & Mu'minin, F. M. J. (2019). Studi Good Corporate Governance dan Manajemen Laba terhadap Nilai Perusahaan: Perusahaan Jakarta Islamic Index. *Jurnal Online Insan Akuntan*, 4(1), 87–102. <http://ejournal-binainsani.ac.id/index.php/JOIA/article/view/1113>
- Ramdhonah, Z., Solikin, I., & Sari, M. (2019). Pengaruh Struktur Modal, Ukuran

- Perusahaan, Pertumbuhan Perusahaan, Dan Profitabilitas Terhadap Nilai Perusahaan (Studi Empiris Pada Perusahaan Sektor Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2011-2017). *Jurnal Riset Akuntansi Dan Keuangan*, 7(1), 67–82. <https://doi.org/DOI: 10.17509/jrak.v7i1.15117>
- Ratna Poerwantika, T., Shylvia Windary, Faturahman Rasyid, & Beby Estefany Santoso. (2022). Diplomasi Lingkungan: Indonesia Dalam Mewujudkan Transisi Energi Post – COP26. *Jurnal Multidisiplin Madani*, 2(9), 3596–3609. <https://doi.org/10.55927/mudima.v2i9.1182>
- Ratu, M. K., & Siregar, S. V. (2019). Does Managerial Ability And Corporate Governance Mitigate Tax Avoidance Activities When Environmental Uncertainty Is Considered? *101(Iconies 2018)*, 328–333. <https://doi.org/10.2991/iconies-18.2019.66>
- Reysa, R., Fitroh, U., Rizqi Wibowo, C., & Rustanti, D. (2022). Determinasi Kebijakan Dividen Dan Kinerja Perusahaan: Kepemilikan Manajerial Dan Kinerja Keuangan (Literature Review Manajemen Keuangan). *Jurnal Manajemen Pendidikan Dan Ilmu Sosial*, 3(1), 364–374. <https://doi.org/10.38035/jmpis.v3i1.881>
- Rikhardsson, P., Wendt, S., Arnardóttir, A. A., & Sigurjónsson, T. O. (2020). Is More Really Better? Performance Measure Variety And Environmental Uncertainty. *International Journal of Productivity and Performance Management*, 70(6), 1446–1469. <https://doi.org/10.1108/IJPPM-11-2019-0539>
- Ritchie, H., & Roser, M. (2020). *CO2 emissions*. Our World In Data. <https://ourworldindata.org/co2-emissions>
- Ruan, L., & Liu, H. (2021). Environmental, Social, Governance Activities And Firm Performance: Evidence From China. *Sustainability (Switzerland)*, 13(2), 1–16. <https://doi.org/10.3390/su13020767>
- Saeidi, P., Saeidi, S. P., Gutierrez, L., Streimikiene, D., Alrasheedi, M., Saeidi, S. P., & Mardani, A. (2021). The Influence Of Enterprise Risk Management On Firm Performance With The Moderating Effect Of Intellectual Capital Dimensions. *Economic Research-Ekonomska Istrazivanja*, 34(1), 122–151. <https://doi.org/10.1080/1331677X.2020.1776140>
- Semekto, A. (2021). Ketidakpastian Lingkungan dan Lingkup Sistem Informasi Akuntansi Manajemen Terhadap Kinerja Manajerial Pada Usaha Mikro, Kecil dan Menengah (UMKM) di Surabaya. *Jurnal Riset Akuntansi & Perpajakan (JRAP)*, 8(02), 86–93. <https://doi.org/10.35838/jrap.2021.008.02.19>
- Sunaryo, D., Fatah, A., & Malik, A. (2022). Pengaruh Tekanan Keuangan Dan Kapitalisasi Pasar Terhadap Nilai Pasar Perusahaan Transportasi Di Indonesia. *AKUA: Jurnal Akuntansi Dan Keuangan*, 1(1), 130–140. <https://doi.org/10.54259/akua.v1i1.139>
- Suzan, L., & Kania, T. (2023). The Effect Of Firm Size, Intellectual Capital, And Institutional Ownership On Company Value (Study On The Energy Sector

- Listed On The Indonesia Stock Exchange In 2018-2021). *JHSS (Journal of Humanities and Social Studies)*, 07(02), 430–435. <https://doi.org/https://doi.org/10.33751/jhss.v7i2.8026>
- Triyani, A., Setyahuni, S. W., & Kiryanto, K. (2020). The Effect Of Environmental, Social and Governance (ESG) Disclosure on Firm Performance: The Role of Ceo Tenure. *Jurnal Reviu Akuntansi Dan Keuangan*, 10(2), 261. <https://doi.org/10.22219/jrak.v10i2.11820>
- Winarno, M. E. (2018). *Buku Metodologi Penelitian* (Issue January). Universitas Negeri Malang (UM PRESS).
- Wu, J., Liu, B., Chang, S., & Chan, K. C. (2022). Effects Of Air Pollution On Accounting Conservatism. *International Review of Financial Analysis*, 84(August), 102380. <https://doi.org/10.1016/j.irfa.2022.102380>
- Yudhanto, W., & Simamora, A. J. (2023). *Environmental , Social , and Governance Risk on Firm Performance : The Mediating Role of Firm Risk*. 14(July), 223–234. <https://doi.org/10.21512/bbr.v14i2.8935>
- Yuniar, I. A., & Kusriani, D. E. (2021). Penerapan Regresi Data Panel Dinamis Untuk Pemodelan Ekspor Dan Impor Di Asean. *Seminar Nasional Official Statistics*, 2021(1), 111–119. <https://doi.org/10.34123/semnasoffstat.v2021i1.784>
- Zhang, Y., Wei, J., Zhu, Y., & George-Ufot, G. (2020). Untangling The Relationship Between Corporate Environmental Performance And Corporate Financial Performance: The Double-Edged Moderating Effects Of Environmental Uncertainty. *Journal of Cleaner Production*, 263, 121584. <https://doi.org/10.1016/j.jclepro.2020.121584>
- Zhao, P., Noordin, R., & Sondoh, S. L. (2022). The Relationship Between Environmental Uncertainty And Firm Performance In Chinese Listed Manufacturing Companies: The Mediating Role Of Competitive Strategy. *Asian Economic and Financial Review*, 12(8), 636–658. <https://doi.org/10.55493/5002.v12i8.4574>